



4810-31-P

## **DEPARTMENT OF THE TREASURY**

### **Agency Information Collection Activities; Submission for OMB Review; Comment Request; Distilled Spirits Plants - Transaction and Supporting Records**

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collection, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750

Pennsylvania Ave. NW., Suite 8100, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Spencer W. Clark by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**SUPPLEMENTARY INFORMATION:**

## **Tax and Trade Bureau (TTB)**

*Title:* Distilled Spirits Plants - Transaction and Supporting Records.

*OMB Control Number:* 1505-0056.

*Type of Review:* Revision of a currently approved collection.

*Description:* In general, the Internal Revenue Code (IRC) at 26 U.S.C. 5001 imposes Federal alcohol excise tax on distilled spirits produced or imported into the United States. To protect that revenue, the IRC at 26 U.S.C. 5207 also provides that distilled spirits plant (DSP) proprietors must maintain records related to their production, storage, denaturing, and processing activities and render reports covering those activities “as the Secretary shall by regulations prescribe.” Under those IRC authorities, the TTB regulations in 27 CFR parts 19, 26, 27, and 28 require DSP proprietors to keep certain usual and customary records related to their production, storage, denaturing, and processing activities. This information collection consists of the transaction and supporting records that are common to all four of those DSP activities. Proprietors use those common records, along with records that are unique to each activity, to document the data provided on their monthly DSP production, storage, denaturing, and processing operations reports. (TTB requirements to keep records unique to each of the four DSP activities, and the four related DSP operations reports, are approved under other OMB control numbers.) TTB personnel may examine the required records to verify the data provided by DSP proprietors in their monthly operations reports as those reports assist TTB in determining a DSP proprietor’s Federal excise tax liability. As such, this information collection is necessary to protect the revenue.

*Form:* None.

*Affected Public:* Businesses or other for-profits.

*Estimated Number of Respondents:* 3,340.

*Frequency of Response:* Annually.

*Estimated Total Number of Annual Responses:* 3,340.

*Estimated Time per Response:* 0 hours. The information collection consists only of customary and usual recordkeeping, which imposes no additional burden on respondents.

*Estimated Total Annual Burden Hours:* 0.

(Authority: 44 U.S.C. 3501 et seq.)

Dated: February 21, 2020.

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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